

Eugene Serban
Corporate Counsel
Phone (212) 500-7705
Fax (212) 500-4888

September 22, 2005

Ms. Marlene H. Dortch
Office of the Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

**Re: WC Docket No. 05-196: deltathree, Inc./iConnectHere 911 Acknowledgment
Status and Compliance Report (September 22, 2005)**

Dear Ms. Dortch:

Pursuant to the Public Notice (the "Notice") issued on August 26, 2005 by the Enforcement Bureau of the Federal Communications Commission ("FCC"), deltathree, Inc. is hereby submitting the 911 Acknowledgment Status and Compliance Report (September 22, 2005) (the "Report") on behalf of its voice over Internet protocol ("VoIP") consumer division, iConnectHere ("ICH"). This Report updates the prior report filed by deltathree, Inc. with the FCC on September 1, 2005.

For purposes of this Report, the term "Subscriber" refers to ICH customers who use "interconnected VoIP services" (as defined in the FCC's *IP-Enabled Services and E911 Requirements for IP-Enabled Service Providers*, First Report and Order and Further Notice of Proposed Rulemaking, 2005 WL 1323217, FCC, (rel. June 3, 2005) ("VoIP E911 Order").

The following contains a detailed description of each item that is required to be in this Report. Each item appears in the same chronological order as provided in the Notice.

1. Detailed explanation of current compliance with the notice and warning sticker requirements if the provider did not notify and issue warning stickers or labels to 100% of its subscribers by the July 29, 2005 deadline.

- As disclosed in the report filed by deltathree, Inc. with the FCC on August 10, 2005, ICH sent the 911 notice and the warning stickers to all ICH Subscribers using ICH's interconnected VoIP services by the July 29, 2005 deadline.

2. Quantification of subscribers, on a percentage basis, who have submitted affirmative acknowledgments as of the date of this Report, and an estimate of percentage of subscribers from whom we do not expect to receive acknowledgments by September 28, 2005.

- Approximately 91% of the total number of ICH subscribers have submitted acknowledgments, as of the date of this Report.
- ICH anticipates, to the best of its knowledge, that it may not receive acknowledgments from approximately 6% of the total number of ICH subscribers by September 28, 2005.

3. *Description of actions the provider plans on taking toward any of its subscribers that do not affirmatively acknowledge having received and understood the 911.*

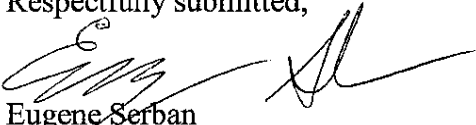
- ICH intends to disconnect interconnected VoIP services no later than September 29, 2005 for Subscribers using such services who do not provide affirmative acknowledgments by September 28, 2005.

4. *Description of plans to use a "soft" or "warm" disconnect procedure for Subscribers that fail to provide an affirmative acknowledgment by September 28, 2005. The response must include either a statement that the provider will use a "soft" or "warm" disconnect (or similar) solution as of September 28, 2005 or a detailed explanation of why it is not feasible for the provider to use a "soft" or "warm" disconnect solution, as described above.*

- ICH does not plan to use a "soft" or "warm" disconnect procedure for Subscribers that fail to provide an affirmative acknowledgment by September 28, 2005.
- As explained in the Notice, the Enforcement Bureau of the FCC understands the "soft" or "warm" disconnect to be a procedure whereby the provider either disallows all non-911 calls or intercepts and sends those calls to the provider's customer service department; but calls to 911 will continue to go to the appropriate Public Safety Answering Point. ICH currently does not provide 911 services. ICH is in the process of implementing a 911 solution pursuant to the VoIP E911 Order. Consequently, it is not feasible at this time for ICH to use a "soft" or "warm" disconnect solution.

If you need any further information, please do not hesitate to contact me.

Respectfully submitted,


Eugene Serban
Corporate Counsel

cc:

Byron McCoy, Telecommunications Consumers Division, Enforcement
Bureau, FCC

Kathy Berthot, Deputy Chief, Spectrum Enforcement Division,
Enforcement Bureau, FCC

Janice Myles, Competition Policy Division, Wireline Competition
Bureau, FCC

Shimmy Zimels, CEO deltathree, Inc.

Paul White, CFO deltathree, Inc.

Dov Yarkoni, Director, Consumer Group, deltathree, Inc.

CERTIFICATE OF SERVICE

I, Ernest C. Cooper, hereby certify that on this 22nd day of September 2005, the foregoing Subscriber Acknowledgement Report (September 22, 2005) of deltathree, Inc., was filed electronically through the FCC's Electronic Comments Filing System (ECFS) and copies were served on the following as indicated:

Byron McCoy
Telecommunications Consumers Division
Enforcement Bureau
Federal Communications Commission
Room 4-A234
445 12th Street, SW
Washington, DC 20554
byron.mccoy@fcc.gov
VIA ELECTRONIC MAIL

Kathy Berthot
Deputy Chief
Spectrum Enforcement Division
Enforcement Bureau
Federal Communications Commission
Room 7-C802
445 12th Street, SW
Washington, DC 20554
kathy.berthot@fcc.gov
VIA ELECTRONIC MAIL

Janice Myles
Competition Policy Division
Wireline Competition Bureau
Federal Communications Commission
Room 5-C140
445 12th Street, SW
Washington, DC 20554
janice.myles@fcc.gov
VIA ELECTRONIC MAIL

Best Copy & Printing, Inc. (BCPI)
Portals II
445 12th Street, S.W.
Room CY-B402
Washington, D.C. 20554
fcc@bcpiweb.com
VIA ELECTRONIC MAIL

_____/s/
Ernest C. Cooper